## **AMENDMENTS IN THE CLAIMS:**

1. (Previously Presented) A web processing device, comprising a plurality of pads revolving around a first axis, a cutter for cutting a continuous web, and a plurality of anvils for receiving the cutter, wherein:

the pads receive the continuous web;

the cutter cuts the continuous web into a cut-off web together with the anvil positioned at a first relative level with respect to a surface of the pad adjacent to the anvil such that the anvil is brought into contact with the cutter;

the pad revolves around the first axis while changing an attitude of the pad by turning about a line extending from the first axis toward the pad, thereby carrying the cut-off web while changing an attitude of the cut-off web; and

when the pad changes its attitude, the anvil moves to a second relative level, different from the first relative level, with respect to the surface of the pad adjacent to the anvil so as not to hinder the pad changing its attitude.

(Original) A web processing device according to claim 1, wherein:
each pad revolves generally about the first axis and each anvil revolves generally about a second axis:

the first axis and the second axis are generally parallel to each other and are out of alignment with each other; and

the anvil at the second relative level is positioned inward closer to the first axis than the anvil at the first relative level.

- 3. (Original) A web processing device according to claim 1, wherein each pad has a holding surface for holding the web, and a shape of the holding surface along a direction of the first axis is generally straight at a hand-over position.
- 4. (Previously Presented) A web processing device for receiving a tip portion of a continuous web at a receiving position, for carrying a cut-off web cut out from the tip portion to a hand-over position downstream of the receiving position while changing an

attitude of the cut-off web, and for handing over the cut-off web to a downstream transfer device at the hand-over position, the web processing device comprising a rotating unit and a cutter, wherein:

the rotating unit includes a plurality of pads and a plurality of anvils, which are arranged alternately around the rotating unit and which revolve generally in a circumferential direction of the rotating unit;

the cutter is capable of cutting off a tip portion of the continuous web, together with the anvil, at a cutting position downstream of the receiving position;

a level of a surface of the anvil between two adjacent pads is set to be a first relative level close to a level of surfaces of the two adjacent pads at the cutting position so that the cutter, together with the anvil, can cut out a cut-off web of a predetermined length from the tip portion of the continuous web being held by the two adjacent pads;

each pad is turned about a line extending generally in a radial direction of the rotating unit; and

the level of the surface of the anvil adjacent to the turning pad is set to be at a second relative level more retracted inward of the rotating unit than the first relative level with respect to the surface of the pad while the pad moves from the cutting position to the hand-over position downstream of the cutting position, so as to allow the attitude of the cut-off web to be changed by turning of the pad.

(Original) A web processing device according to claim 4, wherein:
each pad revolves generally about a first axis of the rotating unit, and each anvil revolves generally about a second axis of the rotating unit;

the first axis and the second axis are generally parallel to each other and are out of alignment with each other; and

the anvil at the second relative level is positioned inward closer to the first axis than the anvil at the first relative level.

6. (Original) A web processing device according to claim 4, wherein each pad has a holding surface for holding the web, and a shape of the pad on the holding

surface along a direction of an axis of the rotating unit is generally straight at the handover position.

7. (Previously Presented) A web processing method for receiving a tip portion of a continuous web at a receiving position, for carrying a cut-off web cut out from the tip portion to a hand-over position downstream of the receiving position while changing an attitude of the cut-off web, and for handing over the cut-off web to a downstream transfer device at the hand-over position, the method using a rotating unit and a cutter,

wherein the rotating unit includes a plurality of pads and a plurality of anvils, which are arranged alternately around the rotating unit and which revolve generally in a circumferential direction of the rotating unit, and the cutter is capable of cutting off a tip portion of the continuous web, together with the anvil, at a cutting position downstream of the receiving position, the method comprising:

a step in which the pad receives the continuous web;

a step in which the cutter cuts the continuous web at the cutting position, together with the anvil positioned at a first relative level with respect to a surface of the pad adjacent to the anvil such that the anvil is brought into contact with the cutter;

a step in which the pad revolves around an axis of the rotating unit while changing an attitude of the pad by turning about a line extending generally in a radial direction of the rotating unit, thereby carrying the cut-off web while changing an attitude of the cut-off web; and

a step in which, when the pad changes its attitude, the anvil adjacent to the turning pad is relatively moved to a second relative level, different from the first relative level, with respect to the surface of the pad so as not to hinder the pad changing its attitude.

8. (Previously Presented) A web processing device according to claim 5, wherein:

the second axis is set so as to be closer to the cutting position than the first axis, and the first axis is set so as to be closer to the hand-over position than the second axis.

9. (Previously Presented) A web processing device according to claim 8, wherein:

the first axis and the second axis remain set relative to each other.

10. (Currently Amended) A web processing device method according to claim 7, wherein:

an axis around which the anvils revolve is set so as to be closer to the cutting position than the axis around which the pads revolve, and the axis around which the pads revolve is set so as to be closer to the hand-over position than the axis around which the anvils revolve.

11. (Currently Amended) A web processing device method according to claim 10, wherein:

the axis around which the pads revolve and the axis around which the anvils revolve remain set relative to each other.